

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA)	
)	
)	MBD No. 23-91513
Plaintiff,)	
)	
v.)	
)	
DAVID DELGIZZI AS PRESIDENT OF)	
ADG, INC.)	
)	
Respondent.)	
)	

**UNITED STATES' NOTICE TO
THE RESPONDENT OF SHOW
CAUSE HEARING DATE**

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorney, Joshua S. Levy, Acting United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons (the “Summons”) is brought pursuant to I.R.C. §§ 7402(b) and 7304(a), 26 U.S.C. §§ 7402(b) and 7604(a).

2. The respondent, David Delgizzi, resides or is found at 3 Bittersweet Lane, Weston, MA 02493 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. IRS Revenue Officer Russell Silverstein is conducting an investigation for the collection of the tax liability of David Delgizzi as President of ADG, Inc., for the taxable period ending on 12/31/2022.

3. I.R.C. § 6301, 26 U.S.C., authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.

4. On October 13, 2023, Mr. Delgizzi was notified that a Show Cause Hearing was set for November 6, 2023, at 3:00 PM in Courtroom 14 (In person only) before Magistrate Judge Jennifer C. Boal

5. On the day of the hearing, November 6, 2023, at approximately 8:30 AM, Mr. Delgizzi, using email address delgizzi@comcast.net, emailed AUSA Julien M. Mundeles requesting that the Show Cause Hearing be rescheduled due to a family emergency.

6. Later that day, on November 6, 2023, after exchanging several emails with Mr. Delgizzi, AUSA Mundeles notified Mr. Delgizzi via email, at delgizzi@comcast.net, that the Show Cause Hearing was now set for December 13, 2023, at 11:30 AM in Courtroom 14 (In person only) before Magistrate Judge Jennifer C. Boal.

7. AUSA Mundeles also asked Mr. Delgizzi to confirm receipt and invited Mr. Delgizzi to have a conversation regarding the outstanding documents sought by the IRS. Mr. Delgizzi did not respond to AUSA Mundeles's email.

8. On November 27, 2023, AUSA Mundeles notified Mr. Delgizzi via email, at delgizzi@comcast.net, that the Show Cause Hearing is scheduled for December 13, 2023, and invited Mr. Delgizzi to discuss the documents sought in the IRS Summons. AUSA Mundeles received an internal system notification that the email might be undeliverable.

9. On November 28, 2023, AUSA Mundeale again notified Mr. Delgizzi via email, at delgizzi@comcast.net, that the Show Cause Hearing is scheduled for December 13, 2023, and invited Mr. Delgizzi to discuss the documents sought in the IRS Summons. AUSA Mundeale did not receive any internal system notification that the email was undeliverable. To date, Mr. Delgizzi has not responded to AUSA Mundeale's emails.

10. On December 4, 2023, AUSA Mundeale sent a letter via mail to Mr. Delgizzi to further provide notice that the Show Cause Hearing is set for December 13, 2023, at 11:30 AM in Courtroom 14 (In person only) before Magistrate Judge Jennifer C. Boal.

Respectfully submitted,

JOSHUA S. LEVY
Acting United States Attorney

/s/ Julien M. Mundeale
Julien M. Mundeale
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Julien.mundeale@usdoj.gov

Dated: December 6, 2023

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing by emailing and mailing copy of the same in the United States certified mail addressed as follows:

David Delgizzi
3 Bittersweet Lane
Weston, MA 02493
delgizzi@comcast.net,

/s/ Julien M. Munde
Julien M. Munde
Assistant United States Attorney

Dated: December 7, 2023